

## EXHIBIT 1B

**USA Commercial Mortgage  
Proposed Mesrow Financial Billing Allocation**

Data per Actual Invoice												
Dollars (in 000's)												
	CMC	FT	DT	Realty	Securities	Total		CMC	FT	DT	% of Total	
	\$	9.44	\$	80.22	\$	4.72	\$	-	\$	-	\$	94.38
Analyzing/Evaluating Restructuring Alternatives		48.57	24.28	24.28	-	-	97.14					
BK Motions/Filings		86.16	12.14	12.45	8.47	13.87	133.09					
BK Schedules & SOFA		22.72	22.72	22.72	3.79	3.79	75.74					
Case Administration		70.89	3.73	-	-	-	74.62					
Cash Flow Model/Analyses		116.25	65.99	58.75	-	-	241.00					
Committee Issues and Requests *		18.76	-	-	-	-	18.76					
Company Administration		32.90	32.90	32.90	-	-	98.71					
Court Hearings/Preparation		24.01	24.01	24.01	-	-	72.04					
DIP Financing/Cash Collateral		2.90	2.90	2.90	-	-	8.70					
Disclosure Statement/Plan of Reorg		6.23	6.23	6.23	-	-	18.69					
Employment/Fee Applications		201.49	15.50	93.00	-	-	309.99					
Financial Analysis		687.68	152.82	687.68	-	-	1,528.17					
Investigation & Forensic Analysis		7.72	2.77	4.08	-	-	14.58					
Investor Issues and Requests		20.76	-	-	-	-	20.76					
Leases, Executory Contracts and Agreements		4.64	2.50	4.76	-	-	11.90					
Liquidation Analysis		229.11	2.58	6.62	-	-	238.30					
Loan Portfolio		53.28	53.28	53.28	-	-	159.84					
Management of the Estates by the CRO		12.58	12.58	12.58	-	-	37.73					
Meetings/Teleconference		7.68	4.51	4.91	2.95	3.94	23.98					
Monthly Operating Reports		36.96	-	0.81	-	-	37.76					
Strategic Management		37.84	3.88	6.79	-	-	48.51					
Valuation Analyses/Appraisal												
Subtotal	1,738.6	525.6	1,063.5	15.2	21.6	3,364.4						
Expenses	110.49	33.40	67.58	0.97	1.37	213.81						
Total	\$ 1,849.06	\$ 558.95	\$ 1,131.05	\$ 16.17	\$ 22.98	\$ 3,578.21						

	CMC	FT	DT	Realty	Securities	Total
	10.0%	85.0%	5.0%			100.0%
	50.0%	25.0%	25.0%			100.0%
	64.7%	9.1%	9.4%	6.4%	10.4%	100.0%
	30.0%	30.0%	30.0%	5.0%	5.0%	100.0%
	95.0%	5.0%				100.0%
	48.2%	27.4%	24.4%	0.0%	0.0%	100.0%
	100.0%					100.0%
	33.3%	33.3%	33.3%			100.0%
	33.3%	33.3%	33.3%			100.0%
	33.3%	33.3%	33.3%			100.0%
	65.0%	5.0%	30.0%			100.0%
	45.0%	10.0%	45.0%			100.0%
	53.0%	19.0%	28.0%			100.0%
	100.0%					100.0%
	39.0%	21.0%	40.0%	0.0%		100.0%
	96.1%	1.1%	2.8%			100.0%
	33.3%	33.3%	33.3%			100.0%
	33.3%	33.3%	33.3%			100.0%
	32.0%	18.8%	20.5%	12.3%	16.4%	100.0%
	97.9%	2.1%				100.0%
	78.0%	8.0%	14.0%			100.0%
	51.7%	15.6%	31.6%	0.5%	0.6%	100.0%
	51.7%	15.6%	31.6%	0.5%	0.6%	100.0%

\* Mesrow charged 84 hours and \$40,114 in fees to the Executory Contract Holders committee that was included in the USACM estate for purposes of this analysis.